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CENTRAL FAX CENTER****JUL 26 2006****IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant: YAMASHITA

Serial No.: 10/802,721

Filed: 3/18/2004

Title: METHOD FOR ETCHING
SEMICONDUCTOR SUBSTRATE

Atty. Dkt.: 01-581

Art Unit: 1765

Examiner: Vinh

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Date: 26 July 2006

CERTIFICATE OF FACSIMILE TRANSMISSIONI hereby certify that this correspondence is being facsimile transmitted to the USPTO (Fax. No. 571-273-8300) on 26 July 2006
Typed Name: James E. BarlowSignature: **AMENDMENT UNDER 37 CFR 1.111**

Sir:

In response to the office action mailed 26 April 2006, please amend the application as follows:

Amendments to the Claims are reflected in the listing of claims that begins on page 2 of this paper.

Remarks begin on page 4 of this paper.